

Davis, Chase & Associates, P.C.

Certified Public Accountants

Steven J. Davis, CPA, CFP®, PFS

Tarina Chase, CPA

Ann Singleton, CPA

To the Board of Directors
Warren & West Warren Cemetery District
Ogden, Utah

Dear Directors:

We have compiled the Balance Sheet/Statement of Net Assets of Warren & West Warren Cemetery District as of December 31, 2006, and the related Statement of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the State of Utah, Office of the State Auditor, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

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February 2, 2007

WARREN & WEST WARREN CEMETERY DISTRICT

District

Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended

December 31, 2006

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
Assets				
Cash and cash equivalents	\$20,622			
Investments		\$28,763		
Receivables				
Capital Assets				
Land		\$1,000		
Building		\$2,000		
Improvements Other than Buildings		\$44,460		
Equipment		\$25,892		
Less Accumulated Depreciation				
Other:				
Total Assets	\$20,622	\$28,763	\$73,352	
Liabilities				
Accounts Payable				
Interest Payable				
Other:				
Total Liabilities				
Fund Balance / Net Assets				
Restricted				
Reserved for:	\$20,622		\$28,763	
Unreserved				
Ending Fund Balance / Net Assets	\$20,622		\$28,763	
Tot. Liab. & End. Fund Bal./Net Assets		\$20,622		\$28,763

WARREN & WEST WARREN CEMETERY DISTRICT

District

Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended December 31, 2006

	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)			Enterprise Fund
	General Fund		Budget	
	Budget	Actual	Budget	Actual
Revenues:				
Taxes: Property Tax	\$11,403	\$12,498		
Other Taxes	\$632	\$1,375		
Fee in Lieu of Taxes	\$1,200	\$1,700		
Charges for services	\$40	\$67	\$250	\$417
Interest Income	\$2,000	\$4,000		
Other miscellaneous	\$1,300		\$1,000	
Total Revenue	\$16,575	\$19,640	\$1,250	\$417
Expenditures/Expenses:				
Salaries and Benefits	\$15,575	\$14,620		
Other Operating Expenses			\$10,000	
Capital Outlay				
Depreciation				
Transfers To Other Funds	\$1,000			
Total Expenditures/Expenses	\$16,575	\$14,620	\$10,000	
Income or (Loss)		\$5,020		\$417
Beginning fund balance/Net Assets				\$28,346
Ending fund balance/Net Assets				<u>\$28,763</u>